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**COUNTY OF FAUQUIER, VIRGINIA**

**TABLE 1**

**General Government Expenditures by Function <sup>(1)</sup>  
Last Ten Fiscal Years**

Fiscal Year	General Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare	Education	Recreation and Cultural	Community Development	Debt Service (3)	Total
1994	\$ 3,787,665	\$ 910,145	\$ 5,293,874	\$ 1,624,721	\$ 2,814,113	\$ 46,061,151	\$ 1,536,063	\$ 1,618,601	\$ 5,802,071	\$ 69,448,404
1995	3,347,351	980,382	7,095,895	1,837,059	3,150,622	50,848,284	1,673,107	1,957,757	6,107,034	76,997,491
1996	4,448,074	1,035,026	8,223,415	5,573,828	3,622,004	48,023,722	1,767,245	2,073,464	6,091,387	80,858,165
1997	8,898,098	1,668,656	10,042,660	5,690,852	4,551,422	59,600,276	2,290,625	2,448,128	5,755,858	100,946,575
1998	6,067,510	1,469,555	10,213,570	7,618,067	5,078,681	69,742,125	2,450,153	2,316,044	7,011,362	111,967,067
1999	6,214,760	3,880,197	9,759,807	3,581,874	4,748,294	67,840,728	2,396,011	2,717,354	7,646,523	108,785,548
2000	6,875,901	2,132,796	11,217,942	3,808,739	4,721,916	74,462,071	2,657,226	3,750,168	6,157,359	115,784,118
2001	7,299,575	1,925,457	11,112,953	5,380,379	4,934,176	72,220,501	3,180,143	2,681,114	6,288,144	115,022,442
2002	8,196,474	2,107,733	12,684,365	6,051,388	5,324,034	78,882,845	4,241,026	3,124,838	6,188,549	126,801,252
2003	7,688,368	2,186,402	17,634,118	6,525,904	5,787,402	87,097,732	5,731,577	3,707,282	7,401,307	143,760,092 <sup>(2)</sup>

(1) Table includes expenditures of the General Fund, Capital Projects Fund, and other governmental funds of the primary government and the discretely presented component unit.

Transfers to/from the primary government and the component unit are not included.

(2) Reconciliation to Exhibits 5 and 25:

Total expenditures per Exhibit 5	\$ 114,595,746
Total expenditures per Exhibit 25	84,390,840
Less: Contributions to component unit	(51,437,391)
Less: Contributions from component unit	(3,789,103)
Total per Table 1	\$ 143,760,092

(3) Includes principal retirement, interest and other debt related costs

**COUNTY OF FAUQUIER, VIRGINIA**

**TABLE 2**

**General Government Revenues by Source <sup>(1)</sup>  
Last Ten Fiscal Years**

Fiscal Year	General Property Taxes	Other Local Taxes	Permit Privilege Fees & Regulatory Licenses	Fines & Forfeitures	Revenues from the Use of Money & Property	Charges for Services	Miscellaneous	Recovered Costs	Inter- governmental	Total
1994	\$ 43,016,486	\$ 6,880,131	\$ 437,690	\$ 147,400	\$ 889,244	\$ 2,530,523	\$ 377,114	\$ 663,786	\$ 19,327,976	\$ 74,270,350
1995	48,029,231	7,374,936	589,711	147,975	1,633,286	2,418,307	183,482	379,367	23,171,823	83,928,118
1996	49,650,697	7,663,235	492,519	121,389	1,725,383	2,179,034	1,181,682	155,276	23,672,366	86,841,581
1997	52,049,159	8,025,062	558,902	143,723	2,038,219	2,529,450	297,392	281,147	26,500,922	92,423,976
1998	73,184,354	8,562,552	564,316	171,262	2,599,301	4,215,626	274,989	171,303	27,814,462	117,558,165
1999	58,383,735	9,390,568	712,816	201,123	2,130,997	2,940,675	147,393	538,695	32,999,092	107,445,094
2000	57,588,606	10,150,934	739,401	259,781	2,382,840	2,769,062	103,957	853,977	37,038,087	111,886,645
2001	59,071,677	10,920,367	1,130,335	362,610	2,950,599	3,104,557	388,978	157,924	42,737,374	120,824,421
2002	63,317,360	11,445,316	1,169,124	432,297	1,599,707	3,251,191	10,482,432	461,620	48,014,868	140,173,915
2003	68,601,583	12,652,862	1,508,077	504,517	1,727,633	3,534,167	885,751	145,617	51,335,234	140,895,441 <sup>(2)</sup>

(1) Table includes revenue of the General Fund, Capital Projects Fund, and Other Governmental Funds of the primary government and the discretely presented component unit.

Transfers to/from the primary government and the component unit are not included.

(2) Reconciliation to Exhibits 5 and 25:

Total revenues per Exhibit 5	\$ 111,569,766
Total revenues per Exhibit 25	\$ 84,552,169
Less: Contribution from primary government	\$ (51,437,391)
Less: Contribution from the School Board	\$ (3,789,103)
Total per Table 2	\$ 140,895,441

**COUNTY OF FAUQUIER, VIRGINIA**

**TABLE 3**

**Property Tax Levies and Collections  
Last Ten Fiscal Years**

Fiscal Year	Total Tax Levy (1)	Current Tax Collections (1)	Percentage of Levy Collected	Delinquent Tax Collections (1) (2)	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes (1) (3)	Percent of Delinquent Taxes to Tax Levy
1994	\$ 42,166,153	\$ 40,074,085	95.04%	\$ 1,966,571	\$ 42,040,656	99.70%	\$ 4,397,492	10.43%
1995	46,297,895	43,520,809	94.00%	2,004,527	45,525,336	98.33%	2,627,735	5.68%
1996	47,580,344	45,105,097	94.80%	1,461,059	46,566,156	97.87%	2,927,028	6.15%
1997	51,745,756	49,475,390	95.61%	1,616,170	51,091,560	98.74%	2,205,998	4.26%
1998	72,647,034	69,456,067	95.61%	1,666,145	71,122,212	97.90%	3,330,854	4.58%
1999	56,612,254	55,294,787	97.67%	1,812,388	57,107,175	100.87%	3,130,424	5.53%
2000	61,185,988	60,527,627	98.92%	1,696,797	62,224,424	101.70%	3,353,139	5.48%
2001	63,854,161	62,009,789	97.11%	2,050,333	64,060,122	100.32%	3,292,855	5.16%
2002	72,191,444	70,762,226	98.02%	1,912,108	72,674,334	100.67%	2,826,967	3.92%
2003	79,480,945	77,320,736	97.28%	1,496,126	78,816,862	99.16%	2,763,826	3.48%

(1) Exclusive of penalties and interest

(2) Does not include land redemptions.

(3) 1997-1998 Includes one-time windfall real estate revenue.  
Includes General Fund and Special Revenue Fund.

Source: Fauquier County Treasurer

**COUNTY OF FAUQUIER, VIRGINIA**

**TABLE 4**

**Assessed Value of All Taxable Property <sup>(1)</sup>  
Last Ten Calendar Years**

Calendar Year	Real Estate	Personal Property	Airplane	Mobile Homes	Machinery and Tools	Public Service	Handicapped Equipment	Camper Trailers Boats	Fire & Rescue	Total
1994	\$ 3,203,089,889	\$ 205,822,817	\$ 2,141,750	\$ 5,310,872	\$ 8,745,079	\$ 137,752,001	\$ -	\$ -	\$ -	\$ 3,562,862,408
1995	3,326,023,307	225,348,686	2,199,898	4,511,633	7,718,678	168,355,738	-	-	-	3,734,157,940
1996	3,379,288,221	265,044,520	2,367,444	4,812,375	6,157,665	168,080,556	-	-	-	3,825,750,781
1997	3,428,662,770	311,006,694	2,388,816	4,812,419	5,042,614	159,429,091	514,500	2,417,631	-	3,914,274,535
1998	3,580,410,049	318,172,142	2,820,795	4,747,942	6,833,515	161,304,562	661,840	3,304,376	1,215,464	4,079,470,685
1999	3,667,585,036	335,750,838	3,183,817	3,938,111	7,417,720	182,512,529	861,420	3,702,994	1,401,108	4,206,353,573
2000	3,763,470,235	371,110,903	3,306,095	4,612,434	7,292,514	181,193,023	623,700	4,196,246	1,718,120	4,337,523,270
2001	3,959,582,800	420,854,436	4,760,347	5,014,093	7,743,026	224,191,709	566,080	5,360,009	1,830,104	4,629,902,604
2002 <sup>(2)</sup>	4,485,272,800	468,636,375	5,877,252	5,990,508	8,912,009	340,899,267	535,240	6,161,496	1,566,124	5,323,851,071
2003	5,186,039,325	502,499,964	6,719,905	4,594,993	8,259,686	339,251,808	599,060	10,235,919	1,850,816	6,060,051,476

(1) Assessed value approximates market or actual value.

(2) Real Property is assessed every four years. New assessments were effective January 1, 2002.

Source: Fauquier County Commissioner of the Revenue

**COUNTY OF FAUQUIER, VIRGINIA**

**TABLE 5**

**Property Tax Rates for Both Direct and Overlapping Governments  
Last Ten Fiscal Years  
(rates per \$100 of assessed value)**

**A. Fauquier County**

Fiscal Year	Real Estate	Personal Property	Airplanes	Machinery and Tools	Handicapped Equipment	Camper Trailers Boats	Fire & Rescue
1994	\$ 1.03	\$ 4.90	\$ 1.50	\$ 4.90	\$ -	\$ -	\$ -
1995	1.03 (1)	4.80	1.50	4.80	-	-	-
1996	1.03	4.70	1.50	4.70	0.05	1.50	-
1997	1.03 (2)	4.65	0.60	4.65	0.05	1.50	0.25
1998	1.06 (3)	4.65	0.60	4.65	0.05	1.50	0.25
1999	1.06	4.65	0.60	4.65	0.05	1.50	0.25
2000	1.06	4.65	0.60	4.65	0.05	1.50	0.25
2001	1.06	4.65	0.60	4.65	0.05	1.50	0.25
2002	0.99 (4)	4.65	0.60	4.65	0.05	1.50	0.25
2003	0.99	4.65	0.60	4.65	0.05	1.50	0.25 (5)

(1) Real estate tax rate includes \$0.04 for Fire and Rescue Special Revenue Fund, and \$0.99 for the General Fund.

(2) Real estate tax rate includes \$0.05 for Fire and Rescue Special Revenue Fund, and \$0.98 for the General Fund.

(3) Real estate tax rate includes \$0.06 for Fire and Rescue Special Revenue Fund, and \$1.00 for the General Fund.

(4) Real estate tax rate includes \$0.07 for Fire and Rescue Special Revenue Fund, and \$0.92 for the General Fund.

(5) Personal property tax rate for Fire and Rescue volunteers on 1 vehicle .25.

Source: Fauquier County Commissioner of the Revenue

**B. Overlapping Governments**

	Town of Warrenton		Town of Remington		Town of The Plains	
Fiscal Year	Real Estate	Personal Property	Real Estate	Personal Property	Real Estate	Personal Property
1994	\$ 0.18	\$ 2.50	\$ 0.12	\$ 1.10	\$ 0.25	\$ 0.40
1995	0.18	2.50	0.12	1.10	0.25	0.40
1996	0.18	2.50	0.12	1.10	0.75	0.50
1997	0.18	2.40	0.12	1.10	0.75	0.50
1998	0.18	2.25	0.12	1.10	0.75	0.50
1999	0.17/0.14	2.25	0.12	1.10	0.75	0.50
2000	0.14	2.25	0.12	1.10	0.75	0.50
2001	0.12	2.25	0.14	1.10	0.75	0.50
2002	0.05	1.00	0.14	1.10	0.75	0.50
2003	0.03	1.00	0.14	1.10	0.75	0.50

Source: Town of Warrenton Town of Remington Town of The Plains

**COUNTY OF FAUQUIER, VIRGINIA**

**TABLE 6**

**Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita  
Last Ten Fiscal Years**

Fiscal Year	Population (1)	Assessed Value of Taxable Property (2)	Net Bonded Debt (3)	Ratio of Net General Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1994	50,700	\$ 3,562,862,408	\$ 44,470,000	0.0125	877
1995	51,200	3,734,157,940	41,472,500	0.0111	810
1996	51,600	3,825,750,781	38,197,500	0.0100	740
1997	51,900	3,914,274,535	42,684,760	0.0109	822
1998	52,900	4,079,470,685	43,687,500	0.0107	826
1999	53,500	4,206,353,573	40,237,500	0.0096	752
2000	54,600	4,337,523,270	40,372,500	0.0093	739
2001	55,139	4,629,902,604	41,460,000	0.0090	752
2002	56,300	5,323,851,071	44,980,000	0.0084	799
2003	57,400	6,060,051,476	41,180,000	0.0068	717

(1) From the Weldon Cooper Center for Public Service

(2) From Table 4

(3) Includes all long-term general obligation bonded debt.

Excludes enterprise debt, revenue bonds, capital leases and compensated absences.

**COUNTY OF FAUQUIER, VIRGINIA**

**TABLE 7**

**Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Governmental Expenditures (1)  
Last Ten Fiscal Years**

Fiscal Year	Principal	Interest	Total Principal & Interest	Total Debt Service	Total General Governmental Expenditures	Ratio
1994	\$ 2,879,282	\$ 2,709,857	\$ 5,589,139	\$ 5,802,071	\$ 69,448,404	8.35%
1995	3,098,768	2,797,879	5,896,647	6,107,034	76,997,491	7.93%
1996	3,499,468	2,591,919	6,091,387	6,091,387	80,858,165	7.53%
1997	3,365,962	2,389,896	5,755,858	5,755,858	100,946,575	5.70%
1998	4,263,671	2,747,691	7,011,362	7,011,362	111,967,067	6.26%
1999	4,939,408	2,707,115	7,646,523	7,646,523	108,785,548	7.03%
2000	3,684,273	2,473,086	6,157,359	6,157,359	115,784,118	5.32%
2001	3,822,773	2,465,371	6,288,144	6,288,144	115,022,442	5.47%
2002	3,385,000	2,337,203	5,722,203	6,188,549	126,801,252	4.88%
2003	4,484,717	2,884,796	7,369,513	7,401,307	143,760,092	5.15%

(1) Includes all funds of primary government and discretely presented component unit (School Board)

Source: Fauquier County Government & Public Schools Finance



**COUNTY OF FAUQUIER, VIRGINIA**

**TABLE 8**

**Revenue Bond Coverage  
Last Nine Fiscal Years (1)**

Fiscal Year	Gross Revenue (2)	Direct Operating Expenses (3)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1995	\$ 2,148,907	\$ 1,145,770	1,003,137	\$ 205,000	\$ 237,158	\$ 442,158	2.27
1996	2,222,253	2,349,183	(126,930)	210,000	229,778	439,778	(0.29)
1997	2,180,429	2,153,232	27,197	220,000	221,378	441,378	0.06
1998	2,072,559	1,815,234	257,325	230,000	212,028	442,028	0.58
1999	2,060,005	1,733,099	326,906	240,000	201,793	441,793	0.74
2000	2,212,272	1,873,800	338,472	250,000	190,633	440,633	0.77
2001	2,734,054	2,698,983	35,071	260,000	153,591	413,591	0.08
2002	5,220,443	3,200,280	2,020,163	275,000	162,001	437,001	4.62
2003	5,966,800	4,070,045	1,896,755	250,000	156,476	406,476	4.67

(1) Bonds were issued in 1993

(2) Includes operating and non-operating revenues for the Solid Waste Fund

(3) Includes operating expenses for the Solid Waste Fund

Source: Fauquier County Government & Public Schools Finance

***COUNTY OF FAUQUIER, VIRGINIA***

**TABLE 9**

**Demographic Statistics  
Last Ten Fiscal Years**

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<u>Year</u>	<u>Population</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
1994	50,700	8,478	3.30%
1995	51,200	8,660	3.30%
1996	51,600	8,888	3.20%
1997	51,900	9,030	2.20%
1998	52,900	9,176	1.14%
1999	53,500	9,269	2.00%
2000	54,600	9,588	1.00%
2001	55,139	9,623	1.00%
2002	56,300	9,678	2.08%
2003	57,400	10,031	2.09%

Sources: Weldon Cooper Center for Public Service  
Fauquier County Schools

**COUNTY OF FAUQUIER, VIRGINIA**

**TABLE 10**

**Property Value and Construction  
Last Ten Fiscal Years**

Year	Residential Construction	Valuation	Commercial Construction	Valuation	Miscellaneous Construction	Valuation	Real Property Value (1)			
	Permits		Permits		Permits		Residential	Commercial	Agricultural	Non-Taxable
1994	883	\$ 43,536,530	56	\$ 2,266,690	285	\$ 1,103,320	\$ 2,231,833,500	\$ 314,291,500	\$ 780,814,800	\$ 323,257,100
1995	936	43,108,067	65	2,455,884	350	1,326,446	2,275,945,100	329,053,300	774,313,700	330,210,100
1996	926	46,485,601	75	6,230,169	311	1,195,436	2,325,702,500	335,412,500	767,889,700	338,177,800
1997	900	54,648,607	83	7,274,205	403	1,927,505	2,370,193,400	342,954,200	762,746,800	347,251,700
1998	1,053	74,999,145	88	2,981,452	322	1,645,614	2,504,060,000	366,663,900	791,832,300	356,595,900
1999	1,186	81,599,656	115	23,668,418	283	1,479,231	2,575,571,000	370,544,400	804,429,800	363,892,100
2000	1,215	91,718,862	99	3,648,699	354	1,474,250	2,656,247,900	387,275,800	808,032,100	371,632,000
2001	1,477	125,529,360	114	26,461,134	316	1,501,962	2,751,109,100	392,858,900	815,564,800	394,813,400
2002	1,594	114,087,743	174	10,327,885	216	689,179	3,572,379,700	504,421,900	1,057,149,600	484,348,200
2003	1,668	116,630,694	285	20,240,935	132	541,585	3,758,119,100	513,850,300	1,077,644,800	496,561,200

(1) Values are as reported on the original Land Book

Source: Fauquier County Commissioner of the Revenue  
Fauquier County Department of Community Development

***COUNTY OF FAUQUIER, VIRGINIA***

**TABLE 11**

**Principal Taxpayers  
June 30, 2003**

<u>TAXPAYER/ TYPE OF BUSINESS</u>	<u>2003 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Virginia Electric & Power Company Utilities	\$ 180,944,820	3.20%
Verizon - Virginia, Inc. Utilities	45,045,630	0.80%
Jefferson Associates LP Shopping Center	20,190,600	0.36%
Oak Spring Farms LLC Farm	18,942,700	0.34%
Northern Virginia Electric Co-op Utilities	14,723,363	0.26%
Rappahannock Electric Co-op Utilities	10,308,006	0.18%
Warrenton Development Company Shopping Center	10,099,500	0.18%
Warrenton Village LLC Shopping Center	9,445,000	0.17%
Wal-Mart Real Estate Business Shopping Center	8,991,800	0.16%
Colonial Pipeline Company Utilities	<u>8,747,842</u>	<u>0.15%</u>
Total	<u>\$ 327,439,261</u>	<u>5.79%</u>

Source: Fauquier County Commissioner of the Revenue

***COUNTY OF FAUQUIER, VIRGINIA***

**TABLE 12**

**Miscellaneous Statistics**

**At June 30, 2003**

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Date of Incorporation		1759
Form of Government		Board of Supervisors/ County Administrator
Area (square miles)		660
Public Safety	Fire and Rescue Companies	13
	Career Firefighters	21
	Volunteer Firefighters	618
	Sheriff's Office employees	119
Education	Schools	17
	Number of Students	10,031
Recreation and Culture	Number of Parks and Recreation Facilities	30
	Number of Libraries	3
	Number of Volumes	165,381
Employees at June 30	General Government (excludes Sheriff)	546
	School Division (includes teachers)	1,473

Source: Fauquier County Government & Public Schools Finance